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TAX FOUNDATION'S MONTHLY VOL. 28, NO. 2 FEBRUARY 1984

TAX·FEATURES

State-Local Tax Take Rises Despite Contraction of U.S. Economy

Record Nontax Revenues Reach $102.9 Billion In States & Localities

State and local revenues from nontax sources topped the $100 billion mark in fiscal 1982 for the first time in history, according to Tax Foundation analysts. The total tax "take" was $102.9 billion, a 16.2 percent increase ($14.3 billion) over revenues recorded from such sources for 1981, and far above the 8.9 percent rise in state-local tax revenues for the same period.

Sources other than taxes accounted for almost 28 percent of general revenues raised in 1982 by state-local units, Foundation economists say. Put another way, state and local governments in the United States raised 39 cents in "nontax" revenues for every dollar that taxes brought to the general coffers that year. This compares to 34 cents per dollar in 1980, 25 cents in 1970, and 20 cents in 1960, Tax Foundation analysis reveals.

Only as recently as 1980 did state-local revenues from nontax sources exceed property tax yields. By 1982, nontax proceeds had outpaced state-local property taxes by a $21.0 billion margin (26 percent). Local governments alone in 1982 collected $59.6 billion from nontax sources, more than three-fourths as much as the $78.8 billion provided by local property taxes.

Nontax revenue sources were a high-growth segment of general revenues for state and local jurisdictions throughout the 1970s. For the period 1970-1982, nontax revenues rose by an average annual rate of 13.7 percent, compared to a 9.8 percent rate for taxes.

These nontax revenues are labeled "charges and miscellaneous general revenue" by the Census Bureau, which compiles the data. More than half of the total comes from current or "user" charges paid by the public for performance of specific services and from sales of commodities (other than utility and liquor store proceeds) benefiting the person charged. Current charges at state and local levels of government amounted to $56.0 billion in fiscal 1982.

Miscellaneous general revenue sources include special assessments collected from property

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General state-local tax collections reached a level of $266.3 billion in fiscal year 1982, rising only slightly less than the average increase for the previous decade, even though a national economic contraction was under way throughout the fiscal year, according to Tax Foundation economists. (General taxes cover all levies except unemployment insurance.)

The $21.8 billion (8.9 percent) increase over the previous year (latest data reported by the Bureau of the Census on a fiscal year basis for the 50 states and the District of Columbia) is attributable in substantial measure to statutory increases in state and local taxes, Foundation analysts say. State legislatures alone enacted measures in 1981 and 1982 that were designed to boost tax yields by at least $8 billion annually.

From 1972 to 1982 state-local taxes rose by 143 percent, an annual average of 9.3 percent, according to researchers at the Tax Foundation. The fiscal 1982 increase falls just 0.4 percentage points below that average.

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Per Capita State and Local Taxes

Number in parentheses indicates standing of states according to burden of state and local tax. Dollars equals per capita tax in fiscal year 1982. *(Tax Foundation map)*

State-Local Taxes by State[a]
Per Capita and Per $1,000 of Personal Income
Fiscal Years 1972 and 1982

State	Per capita taxes: Amount 1972	Amount 1982	Percent increase	Rank 1982	Taxes per $1,000 of personal income: Amount 1972	Amount 1982	Percent change	Rank 1982
U.S. Average	$526	$1,175	123	—	$128	$111	-13	—
Alabama	318	764	140	49	104	92	-11	45
Alaska	480	6,998	1,359	1	102	496	386	1
Arizona	515	1,060	106	31	138	106	-23	27
Arkansas	314	729	132	51	104	90	-13	49
California	689	1,372	99	6	150	113	-25	19
Colorado	506	1,188	135	20	126	103	-18	31
Connecticut	639	1,324	107	9	129	102	-20	34
Delaware	573	1,216	112	17	124	109	-12	24
Florida	440	946	115	38	116	89	-23	50
Georgia	387	946	144	39	109	104	- 5	29
Hawaii	636	1,431	125	5	139	128	- 8	7
Idaho	413	859	108	44	124	95	-24	43
Illinois	580	1,197	106	19	122	103	-16	33
Indiana	460	876	90	43	115	91	-21	48
Iowa	498	1,130	127	24	130	108	-16	25
Kansas	465	1,070	130	30	111	98	-12	40
Kentucky	353	855	142	45	108	102	- 6	36
Louisiana	432	1,101	155	28	122	113	- 7	18
Maine	487	1,023	110	34	147	119	-19	13
Maryland	559	1,273	128	11	125	110	-12	23
Massachusetts	645	1,353	110	7	142	121	-15	10
Michigan	578	1,230	113	14	132	115	-13	16
Minnesota	577	1,290	123	10	144	119	-17	12
Mississippi	344	751	118	50	124	101	-19	38
Missouri	423	843	99	46	108	87	-20	51
Montana	520	1,227	136	15	145	129	-11	6
Nebraska	462	1,048	127	32	116	101	-13	39
Nevada	602	1,267	111	12	129	104	-20	30
New Hampshire	453	926	104	40	122	91	-25	46
New Jersey	557	1,353	143	8	117	111	- 5	21
New Mexico	415	1,142	175	22	128	131	3	5
New York	788	1,790	127	4	158	156	- 1	3
North Carolina	381	885	132	42	113	101	-10	37
North Dakota	425	1,131	166	23	121	110	- 9	22
Ohio	423	973	130	36	102	94	- 7	44
Oklahoma	374	1,210	224	18	108	115	7	15
Oregon	480	1,122	134	25	124	111	-10	20
Pennsylvania	522	1,116	114	26	126	108	-15	26
Rhode Island	518	1,223	136	16	127	120	- 6	11
South Carolina	343	842	146	47	110	103	- 6	31
South Dakota	453	916	102	41	132	105	-21	28
Tennessee	356	772	117	48	109	91	-16	47
Texas	390	1,079	177	29	107	97	- 9	42
Utah	422	1,011	140	35	126	117	- 7	14
Vermont	608	1,106	82	27	170	126	-26	8
Virginia	422	1,030	144	33	109	98	-10	41
Washington	531	1,172	121	21	129	102	-21	35
West Virginia	391	955	144	37	120	114	- 5	17
Wisconsin	622	1,260	103	13	161	125	-22	9
Wyoming	486	2,546	424	2	126	209	66	2
District of Columbia	612	1,924	214	3	104	144	39	4

[a]Excludes unemployment compensation taxes.
Source: U.S. Department of Commerce, Bureau of the Census, and Tax Foundation computations.

Monthly Tax Features

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(STATE/LOCAL TAXES, from page 1)

The strong economic recovery during 1983, together with further tax-raising activity, suggests that state-local taxes are currently rising faster than in 1982. Tax Foundation surveys indicate that, in 1983, the states alone hiked taxes by about $8 billion annually, and numerous localities boosted property and/or sales tax rates. According to the latest quarterly reports of the Bureau of the Census, state-local taxes were rising at annual rates of over 10 percent during the first half of 1983.

State taxes grew at a faster pace than local collections throughout the 1970s. General state taxes increased by $102.8 billion or 172 percent—from a total of $59.9 billion in fiscal 1972 to $162.7 billion in fiscal 1982. At the same time, general taxes at local government levels rose by $53.9 billion or 108 percent, from $49.7 billion in fiscal 1972 to $103.6 billion in fiscal 1982. As a result of these divergent growth rates, state collections jumped from 55 percent of combined state-local taxes in 1972 to 61 percent in 1982.

State and local general collections averaged $1,175 per capita in fiscal 1982—almost two-and-a-quarter times the $526 per capita level recorded for 1972. For this same period, though, state-local tax growth lagged behind increases in personal income. Nationwide, general taxes at state and local levels of government dropped from $128 per $1,000 of personal income to $111 per $1,000—down about 13 percent for the decade.

In 1982, 34 states and the District of Columbia had general taxes in excess of $1,000 per capita—8 jurisdictions more than in 1981. Alaska continued to rank highest among the states in per capita state-local taxes ($6,998), followed by Wyoming ($2,546), the District of Columbia ($1,924), New York ($1,790), Hawaii ($1,431), California ($1,372), and Massachusetts and New Jersey ($1,353). (California's new rank of sixth highest follows a post-Prop 13 low rank of tenth and a 1977 rank of second highest.)

The lowest taxes per capita in 1982 were recorded for Arkansas ($729), followed by Mississippi ($751), Alabama ($764), Tennessee ($772), and South Carolina ($842).

Residents of Alaska also experienced the highest increase in collections per capita for the decade—more than a fourteen-fold advance. The next biggest proportionate increases occurred in Wyoming (424 percent), Oklahoma (224 percent), the District of Columbia (214 percent), Texas (177 percent), New Mexico (175 percent), and North Dakota (166 percent).

Vermont saw the smallest relative increase of any state—82 percent—followed by Indiana (90 percent), and California and Missouri (99 percent).

Decreases in general state-local taxes in relation to personal income were recorded for the decade in 46 states. Of these, 13 showed declines of 20 percent or more. The most noteworthy of these were in Vermont (a decrease of 26 percent), New Hampshire and California (25 percent), and Idaho (24 percent).

Although taxes in relation to personal income declined for the nation as a whole, increases were registered for the decade in Alaska (a nearly four-fold increase from $102 to $496 per $1,000), Wyoming (66 percent), the District of Columbia (39 percent), Oklahoma (7 percent), and New Mexico (3 percent).

(Continued on page 4)

Legislative Veto/Consumption Tax Weighed at TF National Conference

Schick Says Chadha Case Weakens Executive Power

The Supreme Court, on June 23, 1983, "in one fell swoop, invalidated more provisions of law than it had done in 200 years," according to Professor Allen Schick of the University of Maryland. What Professor Schick was referring to was the Chadha decision [Immigration and Naturalization v. Chadha], invalidating the legislative veto.

Impact of 'Chadha' Unknown

Speaking on "Exit the Congressional Veto—What Now?" at Tax Foundation's 35th National Conference, Schick also noted, "The full impact of the Chadha decision is really quite unknown." He dismissed press reports which claimed that the decision increased the President's power and gave him more leeway than previously as "instant analyses . . . likely to be wide of the mark."

"In fact, the Chadha decision turns out, in some instances, to portend a significant weakening of the Executive Branch," he said, pointing out that the legislative veto, in each instance, has been signed into law by the current White House incumbent and that "in many cases that legislative veto emanated from a White House request to Congress."

Since the legislative veto is "so rarely used, why should we be concerned about its loss?" Schick asked.

"It would seem that, over the last 20 years," Schick explained, "we have a government which doesn't know what it wants to accomplish but knows what it doesn't want to accomplish. And so it vetoes; it restricts; it enacts those limitations and the legislative veto."

Pro and Con

One of the faults of the legislative veto is that the rule-making and regulatory activity "goes behind closed doors because staff from Congress negotiate with staff from agencies, with Washington reps." In such proceedings, Schick asked, "who represents the Congress of the United States? There's no floor activity; there's no committee markup; there isn't even a hearing."

The good side of the legislative veto, according to Schick, is that "in an era of mistrust between the two political branches of government, the Presidency and Congress, the legislative veto established terms of accommodation so that the exchange, the conduct of business between these two warring branches, could be civil."

The Supreme Court's Chadha decision complicated this situation because the Court did not seek narrow grounds for its decision, Schick observed. It said "all legislative vetoes, regardless of form, regardless of context, regardless of use, violate the United States Constitution."

(Continued on page 4)

Summers Sees Tax Revision As Way to Balance Budget

"I believe that fundamental tax reform along the lines of a consumption tax offers the best potential for reforming the tax system in a way to make it both more efficient and more equitable, while simultaneously raising more revenue," Harvard economist Lawrence H. Summers told Tax Foundation's 35th National Conference. He argued that a new tax structure was needed because "without increased tax revenue, we simply have no hope of moving towards a balanced budget."

Urgent Action Needed

Singling out what he called the "two primary strands of criticism which have pervaded discussions of tax policy in recent years"—fairness and economic efficiency—Summers suggested that "movements toward the consumed income tax offer the potential of achieving" both goals. He said the nation is reaching a point where budget deficits will create a crisis which will force us to take "urgent action" to restructure the tax system.

He argued:

- Government borrowing crowds out private borrowers, slowing the rate of investment.
- "We are importing more than we are exporting, which means that we are borrowing from abroad." This damages our competitiveness in world markets.
- As the nation nears full employment, "we face the possibility of a severely distorted economy with investment and tradeable goods being adversely affected by large budget deficits."

While either "substantial increases in revenue or substantial cutbacks in spending" could solve the problem, Summers called the likelihood of substantial cutbacks "implausible." "I believe," he said, "that without increased tax revenue, we simply have no hope of moving towards a balanced budget."

Why a Consumption Tax?

Summers told conference attendees that he had in mind a consumption tax "levied directly on individuals," not a value-added tax or a national sales tax. He gave three main arguments for supporting this approach to tax restructuring:

- "A consumption tax would promote economic efficiency and capital formation." It would provide "a greater incentive to save" and would "reduce borrowing," he said.
- Citing Thomas Hobbes, Summers also charged that a consumption tax would give us a fairer system of taxation, since a tax on what people remove from the social pot is a much fairer tax "than a tax on what they contribute to the social pot, which is measured by their income." He also said that consumption may be a more accurate measure of people's standard of living than is

(Continued on page 4)

"It would seem that, over the last 20 years, we have a government which doesn't know what it wants to accomplish but knows what it doesn't want to accomplish."

"We are importing more than we are exporting, which means that we are borrowing from abroad."

(SCHICK, from page 3)

Item Veto No Answer

Where do the Congress and the President go next? One suggestion is a deal: The White House agrees to seek a Constitutional amendment to permit the legislative veto in return for an "item veto" which would give the President power "to pick and choose from different provisions of law which cost money" and veto those which cost more money than he thinks they are worth. This item veto would be an attempt to deal with the Federal budget deficits, which Schick described as "intractable."

Schick took exception to this solution for a number of reasons:

- 77 percent of Federal expenditure is governed by provisions which would not be subject to an item veto.
- The item veto would augment Presidential power at the expense of Congress, which the Congress would find unacceptable.
- There is no single law which establishes the legislative veto. "No single formula can be spread across all the provisions of law, all administrative agencies of government, all activities of the White House, all dealings between the President and Congress," he said.

For these reasons, the legislative veto is unlikely to be resurrected, Schick said.

A Possible Solution

A recent bill drafted in the wake of the Chadha decision contains two provisions which may hold the solution, although Schick described them as "absolutely in contradiction of one another." One provision said rules made by a specific Federal commission would remain in effect unless they are disapproved by a joint resolution of Congress. This would give Congress a chance to vote and the White House a chance to veto unacceptable provisions in agency regulations.

The second provision said that no rule could take effect unless it were previously approved by a joint resolution.

"Why did the House contradict itself in a single bill?" Schick asked. "The two provisions establish the legal parameters for what is likely to ensue." On one hand, there is a system by which a regulation takes effect and then can be nullified by law. On the other hand, there is a system of legislative vetoes in which Congress would be the dominant party, "in which no rule of an administrative agency can take effect unless it were previously given a stamp of approval by Congress."

"Somewhere between these two poles," Schick predicted, "the legal outcome will occur."

Dr. Allen Schick is professor, School of Public Affairs, the University of Maryland. He had previously been a senior specialist with the Congressional Research Service.

"No single formula can be spread across all the provisions of law, all administrative agencies of government, all activities of the White House, all dealings between the President and Congress."

(STATE/LOCAL TAXES, from page 2)

In 1982, the highest state-local general tax burdens per $1,000 of personal income—next to Alaska's $496 high—were recorded for Wyoming ($209), New York ($156), the District of Columbia ($144), New Mexico ($131), Montana ($129), and Hawaii ($128).

Ranking lowest, by the same measure for 1982, were Missouri ($87); Florida ($89); Arkansas ($90); and Indiana, New Hampshire and Tennessee ($91).

The accompanying table provides further details.

(SUMMERS, from page 3)

their "measured income." Summers argued that "we can have higher marginal tax rates or at least a more progressive tax system under a consumption tax."

- The third argument in favor of a consumption tax, according to Summers, flows from the simplicity of the concept. After examining the Harvard Law School Course Catalog, he concluded that "we'd eliminate about 55 percent of the course work in tax law in at least one representative law school."

Five Difficult Issues

Summers ended his remarks with a detailed discussion of the five issues he considered most difficult to handle in implementing a consumption tax: bequests; the corporate tax; owner-occupied housing; managing the transition; and whether alternative types of consumption taxes, such as the value-added tax, were preferable.

Dr. Lawrence H. Summers is professor of economics at Harvard University and former domestic policy economist at the President's Council of Economic Advisers.

TF Seminar

"State Income Taxation of Multinational Corporations" is the topic of Tax Foundation's special seminar in Chicago, May 10, 1984. The all-day seminar will be held at The Westin Hotel in downtown Chicago from 9 a.m. to 4:30 p.m., and will feature experts on worldwide unitary taxation from government, business, academia, and the legal and accounting professions.

Dr. Charles E. McLure, Deputy Assistant Secretary of the U.S. Treasury, and the recently appointed Staff Director of the Treasury Department's Worldwide Unitary Taxation Working Group, is the featured luncheon speaker.

The $150 registration fee includes a reception during registration on the evening of May 9, the seminar, luncheon, and a copy of the Conference Proceedings.

For details or to register, contact:
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Facts and Figures on Government Finance—22nd Biennial Edition, 364 pp., $20.00 (Member price: $15.00).

"The Intimidation of Consensus Forecasting," by Leif H. Olsen, *Special Report*, 4 pp.

"Consumption Tax: An Idea Whose Time Is Coming," *Special Report*, 16 pp., $5.00.

"Unemployment Insurance: Trends and Issues," *Research Publication* No. 35, 96 pp., $5.00.

Fiscal Policy Forum, "At Issue: CPI Minus 2," 8 pp.

Fiscal Policy Forum, "At Issue: A Presidential Commission to Reform the Federal Tax System," 8 pp.

Fiscal Policy Forum, "At Issue: The Balanced Budget Amendment," 6 pp.

Fiscal Policy Forum, "At Issue: Productivity," 8 pp.

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"Facts & Figures" Profiles U.S.

Tax Foundation's widely used handbook on public finance, **Facts and Figures on Government Finance**—22nd biennial edition, is now available. Among the highlights contained in the 283 tables are the following:

- Mississippi was the first state in the nation to levy a general sales tax—in 1932. Vermont was the last state to levy the tax—in 1969. 45 states currently levy a sales tax.
- In 1929, the earliest year for which Tax Freedom Day has been determined, the Day fell on February 9. In 1983 it fell on May 2. Tax Freedom Day represents the date on which the average person would finish paying Federal, state, and local taxes if all earnings since January 1 were turned over to governments to fulfill tax obligations.
- Also, in 1929, the average person worked 52 minutes of the eight-hour day to earn enough money to pay taxes. By 1983, the working time to fulfill tax obligations had grown to 2 hours and 40 minutes.
- The 46 largest cities raised $647 per capita in general revenues from their own sources in 1981. Property taxes brought in $203; general sales taxes, $74; and income taxes, $97—all on a per capita basis.
- Per capita general expenditures of U.S. cities in 1981 ranged from an average of $340 in cities with population below 50,000 to $1,206 in cities with 1,000,000 or more people.
- From fiscal 1980 to fiscal 1982, state severance tax collections grew by 88 percent—from $4.2 billion to $7.8 billion.

THE FRONT BURNER

By Robert C. Brown
President
Tax Foundation, Incorporated

"Industrial Policy—No Free Lunch"

"A horse assembled by a committee ends up as a camel," runs the old saw. An economy assembled by a committee ends up as a disaster. That's not a proverb. That's a lesson of history.

Look at France in the eighteenth century. Look at Britain in the twentieth. While you're at it, cast an eye on Soviet Russia, Maoist China, Castro's Cuba, and the Junta's Argentina. Central economic planning doesn't work. Just as the Lord causes his sun to shine on the just and the unjust, the market system, when its lessons are ignored, rains economic ruin on planners of the left and right, indiscriminately.

Yet, a number of economists and policymakers would have us ignore this lesson. Should their call for a "New Industrial Policy" prevail, it is unfortunately the taxpayers of the United States—factory workers, schoolteachers, businessmen, and the rest—who will pay for this wrong-headed refusal to look at and learn from the historical record.

There are no rational grounds—and certainly no verifiable experience—for arguing that a government can successfully pick winning industries or firms within industries, much less select the products and innovations on which those firms and industries should focus their resources. Paul McCracken, former Chairman of the Council of Economic Advisers and a Trustee of the Tax Foundation, put it quite succinctly in a recent issue of *across the board*:

> "Closer to home, a government that built the Washington subway out to the airport, and then carefully located the station beyond walking distance to the terminal would not seem to have the clairvoyance required to blueprint the whole economy."

Government has a different role. It must conserve and preserve what has successfully worked in the past. Businessmen themselves tend to be slow in developing new products and moving into new markets.

It is often at the margins that innovation and economic growth occur. No one—in government or out—can safely predict which marginal venture, which new product, will survive the test of the marketplace. That is why central planning of the economy carries the seeds of its own failure, even central planning carried out by representatives from management, labor and government, as the apostles of the "new industrial policy" would do.

The economic recovery, now strongly under way, clearly demonstrates that the market system works. The near-disastrous recession that preceded it showed that there is no quick fix, no painless shortcut back from the kind of irresponsible economic policy that gave us interest rates above the 20 percent level, inflation in the high teens, and near-record unemployment.

The point is simple. If you flout the law of gravity by jumping off a bridge, the law will take its inevitable retribution. The same applies to the economic policy arena. If you flout the law of the marketplace, you will inevitably be forced to learn again that "there ain't no free lunch."

"The economic recovery, now strongly under way, clearly demonstrates that the market system works."

(NONTAX REVENUES, from page 1)

owners for specific improvements (such as paving, drainage, etc.), interest earnings, sales of government property, receipts from other sources such as state-owned mineral resources, and other revenues. These yielded $46.9 billion in fiscal 1982, including $25.7 billion from interest earnings alone.

Interest earnings have risen sharply, at annual rates ranging up to 20 percent in 1981 and 26 percent in 1982. General interest earnings include interest on government loans, on securities held by governments, and on all other investments excluding those held by employee retirement and social insurance funds. They have grown from 13.4 percent of nontax revenues in 1970 to 25.0 percent in 1982.

From 1975 to 1980, while state-local taxes were rising at an annual rate of 9.6 percent, nontax revenues moved up by 13.8 percent a year. By type of revenue, the annual rates were 11.6 percent for current charges, 16.8 percent for interest earnings, and 18.2 percent for a large segment of other (mostly unspecified) receipts.

For the last two years, nontax revenues have grown even more rapidly in relation to taxes. From 1980 to 1982, nontax revenues recorded a 16.5 percent annual rate of increase (compared to a 9.2 percent rate for taxes). This figure reflects a 12.3 percent growth rate for current charges, 23.0 percent for interest earnings, and 21.2 percent for "other" nontax revenue.

Current charge revenue continues to come largely from a small number of key functional areas. Of the $56.0 billion raised in current charge revenue in fiscal 1982, $16.6 billion (or 30 percent) came from hospital charges. Another $13.5 billion (or 24 percent) originated in fees and charges of institutions of higher learning (including auxiliary enterprises). Other major sources of current charge revenue include payments for such governmental services as sewerage, school lunch sales, and air transportation.

Current charges are used more extensively by local jurisdictions than by the states. In 1982, local units collected $35.0 billion in user charges, or 21 percent of their own-source general revenues. The $21.0 billion from such charges raised by the states made up only 10 percent of own-source general revenues.

The accompanying table provides further details.

State and Local Revenue from Charges and Miscellaneous General Revenue by Source and Level of Government

Selected Fiscal Years 1975-1982
(Millions)

Source	1975	1980	1981	1982
Total by source				
Total	$39,676	$75,830	$88,595	$102,937
Current charges, total	25,588	44,373	50,238	56,041
Education	9,051	13,756	15,326	17,180
School lunch sales	1,672	2,013	2,105	2,320
Higher education	6,331	10,409	11,803	13,504
Other education	1,048	1,335	1,418	1,357
Hospitals	5,998	12,733	14,760	16,560
Sewerage and sanitation	2,542	4,873	5,702	6,452
Parks and recreation	493	1,174	1,370	1,493
Natural resources	347	726	831	832
Housing and urban renewal	794	1,310	1,346	1,501
Air transportation	1,019	1,826	2,098	2,295
Water transport and terminals	456	821	904	971
Parking facilities	251	335	369	399
Other	4,638	6,819	7,533	8,358
Miscellaneous general, total	14,088	31,457	38,358	46,896
Special assessments	825	1,288	1,355	1,552
Sale of property	340	517	577	679
Interest earnings	7,843	17,025	20,458	25,706
Other	5,079	12,628	15,969	18,959
Total by level of government				
State, total	$16,629	$32,190	$37,636	$43,338
Current charges	10,437	16,545	18,775	21,043
Miscellaneous general	6,193	15,646	18,861	22,295
Local, total	23,047	43,640	50,960	59,599
Current charges	15,152	27,828	31,463	34,998
Miscellaneous general	7,895	15,812	19,497	24,601

Source: *Facts and Figures on Government Finance*, 1983 Edition, Tax Foundation; basic data from Department of Commerce, Bureau of the Census.

Now Available

Facts and Figures on Government Finance, 22nd biennial edition. Order from: Tax Foundation, Incorporated, One Thomas Circle, N.W., Washington, DC 20005, (202) 822-9050; $20.00 (member's price, $15.00), plus $1.00 postage and handling.

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